Report of the Task Group on Social Audit

January 2010
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Report of the Task Group on Social Audit

1 Background

Pursuant to the recommendation made by the XXIV Conference of Accountants General held in October 2008 about formulating methodologies for emerging areas in audit, the Comptroller and Auditor General of India constituted a Task Group on Social Audit in May 2009 under the Chairmanship of Shri Narendra Singh, DAI (LB & AEC) with the following members:

(a) Shri AK Thakur, DG
(b) Shri Niranjan Pant, DG
(c) Shri A Mukhopadhyay, JS, Lok Sabha Secretariat
(d) Shri RS Rangarajan, DG
(e) Ms. Vani Sriram, PD (Member-Convenor)

The Task Group distributed the core areas among the members for intensive study, held several meetings to deliberate on the underlying issues and met stakeholders from academia, civil society organizations, Central and State Government officials in a national seminar organized at New Delhi on 24th October 2009, during the course of the last few months. Chairman and some members of the Task Group also attended Social Audit public hearings (Jan Sunwais) and a Social Audit Conference (Sammelan) organized by the Government of Rajasthan in Bhilwara district in association with a prominent civil society organization. The Group also considered the suggestions made by the members of the Audit Advisory Board during its meeting of November 2009.

2 CAG’s Audit and Social Audit

Over the last four decades, CAG has been conducting performance audits of socio-economic developmental programmes of the Central and State Governments. This has gained renewed emphasis over the last five years, with the introduction of new performance audit guidelines in line with international best practices. The new performance audit methodology envisages more structured planning to identify governance-centric issues, closer interaction with the Executive at all stages of the audit process (during audit planning, execution and reporting), and use of new methods for gathering audit evidence such as beneficiary/stakeholder surveys, physical inspection, audio visual recordings, statistical sampling etc.

During the last five years, CAG has conducted performance audits of most of the key socio-economic programmes of the Government of India e.g. National Rural Employment Guarantee Scheme (NREGS), National Rural Health Mission (NRHM), Sarva Shiksha Abhiyan
(SSA), Mid-day Meals Scheme, Accelerated Rural Water Supply Programme (ARWSP), and Pradhan Mantri Gram Sadak Yojana (PMGSY). CAG’s audits have also covered several niche areas of public interest like Consumer Protection Act, Waste Management, Police Modernization Scheme etc. CAG’s audit of Government departments, offices, and agencies in the States, dealing with implementation of Government schemes, also touches upon the performance of schemes or their components at various levels of the audit process.

CAG’s audit is an external audit on behalf of the tax payers. The Union and State Legislatures, through their respective legislative committees on public accounts and public undertakings, discuss the matters brought out in CAG’s audit reports and make recommendations to the executive for appropriate management action. In a broad theoretical sense, therefore, CAG’s audit itself is a social audit. Yet, in its commonly perceived sense, CAG audit remains a Government process largely confined to Government officials and Government auditors. Social audit, on the other hand, in its current connotation, seeks to make the audit process more transparent and seeks to take audit findings to a wider public domain of stakeholders, i.e. users of the Government schemes, services and utilities.

The demand for social audit has grown in recent years due to the steady shift in devolution of Central funds and functions relating to socio-economic schemes to the local tiers of Government – Panchayati Raj Institutions (PRIs), Urban Local Bodies (ULBs) and other special purpose agencies set up by the Government for implementation of specific schemes.

3 New Accountability Concerns

The shift in devolution of funds and functions towards PRIs and ULBs has been the result of the 73rd and the 74th Amendments to the Constitution and the recommendations of the XI Finance Commission. Further, Central Government has been entrusting the implementation of various socio-economic developmental schemes to autonomous agencies/societies. More often than not, Central Government schemes have also envisaged direct transfer of funds to PRIs, ULBs and such agencies/societies with only facilitatory involvement of the concerned State Governments. Such fiscal allocations have effectively remained out of the State legislative and administrative accountability loop, as these agencies/societies are outside the traditional State Government administrative structure. In these cases, as indeed at PRI and ULB levels also, local accountability structures are either non-existent or are very fragile.

From the audit point of view, the shift in Government expenditure to PRIs, ULBs and other agencies/societies has given rise to a new situation. The CAG’s audit jurisdiction over such entities is nebulous, compared to his jurisdiction over traditional Government Departments. Statutorily, audit of local self government institutions is a States subject and the primary (external) audit of PRIs and ULBs is with the State Local Funds Audit Department (LFAD), or with the designated auditors as specified in the State laws, with the exception of West
Bengal, Bihar and Jharkhand. Also, the scheme guidelines of some of the flagship socio-economic programmes of the Government do not provide adequate clarity with regard to audit of the programmes by the CAG.

Further, despite the joint physical verifications with Departmental authorities, and beneficiary surveys, the primary focus of the CAG’s performance audits remains, in most cases, processes within Governmental agencies, with the actual verification of outputs and outcomes being only of secondary focus. The prime reason for this is our audit methodology and evidence requirements (necessary in order to ensure the rigour and credibility of our audit findings) as well as manpower constraints. In other words, we cannot verify every rural road or employment generation for every household in a Gram Panchayat due to the limitations of manpower, nor would we accept unauthenticated oral evidence except as supplemental to our core audit evidence.

4 Emerging Trends

The Task Group noted that social audit concepts are becoming increasingly popular and relevant. The vital role of social audit for ensuring the local stakeholder’s role in grass root level implementation of the public sector programmes, verification of deliverables and ensuring accountability of the implementing agencies, besides a safeguard against corruption and frauds has been recognised. It was also felt that with the ever increasing outlays on the social sector programmes and the decentralised implementation, particularly by the rural and urban local self-government institutions, the participation of local stakeholders and civil society in monitoring the implementation of the programmes cannot be ignored.

Social audit initiatives fall into two categories – social audits carried out by Gram Sabhas/ Panchayats or local level Vigilance and Monitoring Committees as stipulated by the Government in the guidelines of various social sector programmes, and those carried out by civil society groups. In both these types, the social auditors are in a position to obtain direct feedback from beneficiaries on a large scale through Gram Sabha meetings, Jan Sunwais, Sammelans and other oral evidence gathering methods to ascertain the outputs of social sector programmes and pinpoint grass root level failures.

Considering the significant contribution by various social audit groups in ensuring accountability of the programme managers and implementing agencies, the Government of India has embedded social audit in one form or the other (like village level monitoring committees/vigilance committees) in almost all the flagship social sector programmes like NREGS, ARWSP, NRHM, MDM etc.
5 Role of Social Audit

The Task Group studied the social audit practices of Gram Sabhas and civil society organisations and explored the modalities of assimilating social audit concepts and techniques into the audit of CAG of India within the framework of the existing mandate.

The Group deliberated the issue of positioning of social audit within the three basic categorisations of audit viz. financial, compliance and performance audits as its own distinct type. The classification of the type of audit is determined in the context of the audit objectives with reference to the generally accepted auditing standards. The objectives of social audit revolve around empowerment of the beneficiaries and directly affected stakeholders of the public sector programmes in matters of planning, implementation, delivery of services, appraisal, corruption and frauds, impact, etc. The social audit procedures provide a voice to the people to participate and be heard. Above all, social audit provides close to complete transparency to the entire gamut of programme management and renders the impact sustainable. It enables the people to view the decision making process and criteria adopted for various elements of the programme.

The Task Group however, felt that while social audit has a crucial role in implementation of social sector programmes and even in ensuring corporate social responsibility, its objectives cannot in standalone mode, sustain the complete audit objective of any of the three basic types of auditing. All the objectives and processes adopted for social audit will fit into the audit objectives of one or more of the three fundamental types of audits. Therefore, social audit cannot be a substitute for the public audit by the SAIs but can be subsumed within one or more of them to enhance the quality of the audits by CAG of India. Thus, social audit ought to be viewed as a technique or procedure to broaden the depth or spread of audit by IAAD rather than a distinct form of audit. From the point of view of our audit, use of social audit techniques or the social audit findings should be viewed as a means to strengthen our audit rather than a substitute for CAG’s audits.

5.1 Strengths of Social Audit

Focus on outputs in social audit process, the directness of its inquisitions and the instantaneous interface and interlocution it provides among the beneficiaries and stakeholders of social sector programmes, has its unique strengths. The Task Group noted that social audit provides an opportunity to plug a long felt gap in the audit process and techniques used by our Department. It provides the strongest and irrefutable direct evidence for inputs, processes, financial and physical reporting, compliance, physical verification, assurance against misuse, fraud and misappropriation, and utilisation of resources and assets. In addition, social audits also provide a forum for strengthening the democratic process in governance and grievance redressal. Social audit provides the most important link between oral and documentary evidence and offers a means of securing accountability of the managers of public sector programmes and renders the monitoring and appraisal mechanism multi-perspective and transparent.
5.2 Limitations of Social Audit

While social audits lend a powerful tool for programme audit and monitoring by the beneficiaries and direct stakeholders, its limitations should be recognised in determining its positioning in the public sector audit framework. The scope of social audits is intensive but highly localised and covers only certain selected aspects out of a wide range of audit concerns in the financial, compliance and performance audits. These are also sporadic and ad hoc, except where broad-based monitoring by Gram Sabha has been embedded in the social sector programmes. Even in these cases, the monitoring is informal and unprocessed. Moreover, the documentation of social audits is not in a form as to provide consistent evidence. The findings of social audit, unless carried out on a representative basis, cannot be either generalised or estimations over the entire population be made.

6 Synergy and Partnership between Social Audit and CAG’s Audit

The Task Group is of the opinion that recognising that social audits afford an opportunity to strengthen the micro level scrutiny of the programme planning, implementation and monitoring, it should be brought into the mainstream of auditing by the Indian Audit and Accounts Department as an essential process and tool in all the performance audits of social sector programmes. It can also be placed in the mainstream of compliance audits of the social sector programmes to assist verification of compliance to the rules and assurance against frauds, corruption and misappropriation. Further, it can facilitate association of CAG’s auditors with local fund auditors and Gram Sabhas in certification of accounts of local governments.

Procedures should be established to necessarily build social audits into the scope of audit by way of utilisation of voluntary or commissioned social audits. A protocol may be established for sustainable ongoing partnership with the major social audit organisations within the country and their findings used in developing the findings and conclusions as a standard procedure in all audits of the social sector programmes. In turn, the synergy protocol should also provide for assistance in capacity building of the social audit groups and encouraging social audits in the States where it has not taken off in a significant manner.

7 The Way Forward

World over, there is a growing perception among the SAIs that it is important to partner with civil society to ensure the latter’s participation in policy development, service delivery and public accountability. In fact, one of the main conclusions of the UN Department of Economic and Social Affairs (DESA) organized Expert Group Meeting on ‘Auditing for Social Change’ held in Seoul, Korea in May 2005, wherein several SAIs took part, is that, participation of the civil societies in public accountability in partnership with SAIs, whether in a formal or in an informal process, has the real potential to enhance accountability and align public services to citizens’ needs in important areas like achievement of Millennium...
Development Goals. Further, a UN DESA organized workshop on ‘Dialogue on Civil Society Engagement in public Accountability’ held in manila, Philippines in November 2006, several audit institutions and civil society organizations came together to share their experiences of collaboration efforts. The workshop recognized the wide spectrum of collaboration between civil society groups and audit institutions – from direct participation in audits (as in Philippines) to focus on demanding follow-up action on audit findings and putting pressure for implementation of audit recommendations (as in Argentina), identification of entities that should be the subject of audits (in South Korea) and independent audits (as in India).

The Task Group is of the opinion that the approach of our Department should be to take the social audit and social auditors on board for mutual benefit, ultimately serving the cause of public good. Social auditors are likely to benefit by way of finding a place for their work in a wider and formal/legal forum of the CAG of India, ultimately adding value to their work. On the professional development level, they would also be benefitted through their exposure to the techniques and objectives of the audits by the CAG of India. On our part, one of the biggest limitations of not being able to reach the beneficiaries for their perception and verification of delivery of the programmes, including the existence of the community assets and their actual utilisation can be overcome in an effective manner. Besides, synergy with the social auditors will also provide an opportunity for dissemination of the role of the CAG of India in appraisal and monitoring of the public sector programmes. Social audits afford an opportunity to our audit to carry out local oral and physical verification, apart from document verification.

Space for social audit has been created both by the Constitutional Amendments which ordained that accounts of a Gram Panchayat be placed before a Gram Sabha, and by the RTI Act 2005. State Governments of Rajasthan and Andhra Pradesh have taken the initiative to incorporate social audit as part of their monitoring systems through Gram Sabhas and in partnership with a consortium of NGOs. Given these highly acclaimed initiatives, it is possible for CAG auditors to associate themselves with various activities in the social audit process in these States. The experience in Rajasthan has shown that we can gain immensely from the oral evidence tendered at the public hearings which are part of the social audit process. Participation sensitizes the people and helps them realize that accountability is not just a part but the prime driving force of good governance.

We need to work towards cooperation, coordination and synergy with the social audit groups to avoid duplication of work and use the findings of social audit in the audits being carried out by the IAAD. While our staff need not become a part of the social audit teams of Gram Sabha/civil society groups, participating as observers both in Gram Sabha meetings and *Jan Sunwais /sammelans* organised by civil society groups within an approved structure of objective and norms of conduct could enhance our insight into the implementation of the programmes.

Considering that social audits happen largely around villages and mofussil towns, the closest IAAD link with social audit would be the State AsG, especially those dealing with the civil,
works, and local bodies audits. AsG (Commercial) dealing with audit of ‘utility’ PSUs in the power, water, mining, etc sectors could also be involved as necessary. RTIs and RTCs, wherever they exist, could provide the logistic support for mutual capacity building & sensitisation of the civil society groups and government auditors. All these resources, especially given other demands on AsG agenda, would, however, be insufficient to cater to a vast emerging need for social audit. AsG involvement would therefore have to be selectively direct as well as indirect through facilitation and knowledge-sharing with other civil society organizations and knowledge institutions predominantly concerned with evaluation, analysis, advocacy, and capacity building at various levels. Care will have to be taken to exclude NGOs with political and sectarian agenda, and institutions with doctrinaire bias.

We could also draw upon the experience of SAI, Korea in planning the audits and sharing the results of audit with the public. The Board of Audit and Inspection (BAI), Korea initiated a series of measures to cater to the expectations of civil society and incorporate the latter’s inputs into its audit planning process. Apart from an Audit Policy Advisory Committee (akin to our Audit Advisory Board) for the Chairman, the BAI has separate policy advisory committees for each of its functional areas. The BAI also has a system of notifying the citizens, in advance, of the scope and timing of planned audits, where the issues concern the citizens and their inputs are considered in finalising the audit reports. A ‘Citizen’s Audit Request System’ was introduced in 2001 to enable the citizens to request for audits related to public sector institutions, where they perceive corruption/malpractices that could undermine public interest, which has become very popular with the citizens. These initiatives have also helped the BAI in monitoring its own errant staff apart from strengthening its oversight over Government functioning.

8 Recommendations

I. Social audit strengthens and adds depth to CAG’s audits and should be mainstreamed into our processes for audit of all social sector programmes. This should cover not only NREGS (for which a social audit process has been mandated) but also other social sector programmes like NRHM, SSA, ARWSP etc.

II. Synergising of social audit and CAG’s audit should be undertaken not only for our performance audits (All India/ Central/ State) but also regular compliance audits. Oversight of key social sector programmes cannot be restricted to performance audits at intervals of 3-5 years or so, but should include persistent and regular compliance audits of such programmes, for providing regular feedback to policy makers at the Centre and State. Further, such compliance audits must not be restricted strictly to documentary compliance with the rules and guidelines of the programmes, but must also\(^1\) include output and outcome aspects, e.g. whether the

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\(^1\) As suggested by members of the Audit Advisory Board
targeted beneficiary has truly benefited from the programme. For this purpose, synergising compliance audit with social audit is necessary.

III. The synergising of social audit and CAG’s audit could be divided into three aspects – inputs for our audit planning and implementation, incorporation of findings of social audits, and incorporating social audit tools in our compliance and performance audits.

IV. **Inputs for our audit planning and implementation process** – Social audit reports of civil society groups / Gram Sabhas could be used as inputs for the risk assessment and prioritisation of units for compliance audits and the audit sample for performance audits. Further, pointers thrown up by social audit reports could be investigated further through rigorous scrutiny of relevant records at various levels.

V. **Incorporation of findings of social audits** – A summary of the social audit reports of Gram Sabhas and civil society groups could be incorporated (either to provide a different perspective and/or to strengthen / supplement our audit findings) in our performance audit reports; due credit should be given to the social audit agencies involved. Social audit groups may be encouraged to move beyond NREGA to cover other critical social sector programmes e.g. NRHM, SSA, Public Distribution Scheme, Rural Water Supply etc.

VI. A formal framework of coordination and cooperation may be devised covering the (i) mutual communication of the audit plans and their synchronisation (ii) audit concerns/objectives in the compliance and performance audits and (iii) the dovetailing of their work and reports into our Report may be developed to serve as internal guidelines; while utilising or extracting from their work as per their own work programmes, the ownership reference must be indicated.

VII. **Incorporating social audit tools in CAG’s compliance and performance audits:**

a. Our audit teams could participate as observers in Gram Sabha meetings and provide necessary inputs therein; this would not, in the opinion of the task group, compromise our independence and integrity. As far as possible, we could synchronise our compliance and performance audit schedules for the sampled units with the programmes for social audits (to the extent feasible).

b. Our audit teams should conduct surveys of beneficiaries to ascertain their feedback on the extent of achievement of intended outputs and outcomes. This could be done either individually by our audit teams or in association with social audit groups. “Authentication” of such findings by Departmental representatives should not be necessary in order for such findings to be acceptable as credible audit evidence. To what extent the feedback from beneficiaries can be relied upon is something that will have to be considered
as part of our audit reporting, and will not be necessarily improved by ensuring the signature of Departmental representatives.

c. Where, for reasons of resource constraints, we are unable to conduct beneficiary surveys of specific programmes as part of our performance audits, we could encourage social audit groups to cover such programmes.

d. Joint physical inspections (with Departmental representatives) of the assets created would also add considerable value to our compliance and performance audit findings.

e. Where social audit by the Gram Sabha or other user groups/ local committees is mandated for specific programmes and has not been carried out in units within our audit sample, this should be suitably highlighted in our audit report.

VIII. **Sharing of Inspection Reports on Social Sector Programmes** – As per the RTI Act, we are mandated to disclose our inspection reports to the public on demand. Further, Section 4 of the RTI Act enjoins the proactive disclosure of information by Government agencies. In this connection, it is necessary to make available through the CAG/ AG’s websites full details of all our Inspection Reports (as well as replies received thereto) at least in respect of all social sector programmes initially. From our experiences at the *Jan Sunwais and Sammelans*, the findings being discussed and debated are in many cases quite similar to our IR paragraphs. Making available our IR findings would enable these to be acted upon further in social audit meetings. This would be an additional mechanism to our traditional processes of ensuring public accountability through Departmental and legislative channels, and would not, in the opinion of the task group, adversely affect our normal reporting processes.

IX. Considering the progress made by the civil society groups and Gram Sabhas in Andhra Pradesh and Rajasthan and the initiative taken by these State Governments in setting up separate directorates for social audit, we may, as a first step, synergise our audit of social sector programmes in these States, as well as of PDA ESM (who is the primary auditor for NREGA, ARWSP etc.), with social audit.

X. A coordination committee, consisting of officers from Report Central, Report States and selected AsG may be established for mainstreaming the social audit, gather information, draw and monitor plan for synergy and interact with the civil society organisations; the coordination committee should meet at least once in six months to review the work and evolve improved procedures.

XI. Active encouragement may be provided by us to promote entities in the field of social audit in those states where it has not taken off in any significant manner.
XII. National and state level seminars may be held with multi-perspective participation to highlight and disseminate the social audit efforts.

XIII. **Capacity Building**

a. IAAD can prepare easy audit training modules, in local languages, which could explain the basic processes such as sanctions, accounts keeping, vouching of expenditure, measurement of assets and services, etc. Those could be disseminated through dynamic usage of Information & Communication Technology (ICT), civil society groups, workshops organised directly at RTIs/RTCs or at other external venues by identified knowledge institutions.

b. Besides preparing and disseminating easy audit training modules, IAAD could provide a platform for brainstorming and knowledge sharing through workshops and seminars to all manner of persons involved in the social audit process, including the beneficiaries of the programme.

c. IAAD personnel at all levels too need to be sensitised to various ground realities with which social programmes are taken up at the grassroots, and are administered at various other levels, outside the pale of official documents. This could be done by deputing IAAD personnel at all levels to social audit sessions (*Jan Sunwais*), associating with knowledge and civil society institutions and/ or academic institutions, who have an active social work agenda built into their academic curriculum.

XIV. **Strengthening of Local Fund Audit** – The Local Fund Audit Acts of most State Governments do not specifically provide for CAG’s audit of ULBs and PRIs, although provisions for test check and Technical Guidance and Supervision (TGS) by CAG have been made through executive instructions of the State Governments. CAG’s audit of ULBs and PRIs in all three forms (certification, compliance and performance) should be placed on a firm legislative footing. Since funds for most social sector programmes are directly and indirectly being provided to PRIs and ULBs for implementation of such programmes, such a legislative mandate would strengthen our audit access.

The Civil Audit and Local Bodies Audit functions are being discharged through separate functional channels within IAAD. While for performance audit of social sector programmes, the Civil Audit Offices generally do obtain access to the relevant records of PRIs/ULBs in respect of such programmes, the accounts of the local tiers of government are not open for CAG’s scrutiny; this is important, since PRIs and ULBs receive huge funds from the Central and State Government for a multiplicity of programmes, and the chances of diversion of funds for other purposes and
irregularities in expenditure are high. Further, compliance audit of such programmes would normally devolve on the LB Audit Offices, and their access to records is severely restricted. An improved legislative mandate would simplify such access problems.

XV. Uniformity of social audit arrangements across social sector programmes – While formal social audit arrangements have been provided for in NREGA, other programmes like PDS, ARWSP, NRHM etc. have varying arrangements for grass-root level monitoring and accountability. For example, programmes of the Rural Development Ministry require monitoring and reporting by a Vigilance and Monitoring Committee at the village level, while Village Monitoring Committees are provided for under NRHM. We could take up the matter with the GoI for ensuring, as far as possible, uniformity of social audit/ monitoring arrangements at the village level for all social sector programmes, so that arrangements for community participation are better institutionalised.
List of persons with whom discussions were held by the Task Group

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<td>Prof Debiprasad Mishra, Institute of Rural Management, Anand, Gujarat</td>
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<td>19</td>
<td>Dr. Pradipto Ghosh, Distinguished Fellow, The Energy and Resources Institute (TERI)</td>
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